

**UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS**

FILED
IN CLERKS OFFICE

2005 JAN 31 P 2:36

UNITED STATES OF AMERICA)
Petitioner)
V.)
CHRISTINE L. COLLINS)
Respondent)

U.S. DISTRICT COURT
DISTRICT OF MASS.

M.B.D. No.

05 MBD 10058

**PETITION TO ENFORCE
INTERNAL REVENUE SERVICE SUMMONS**

The United States of America, on behalf of its agency, the Internal Revenue Service, and by its attorney, Michael Sullivan, United States Attorney for the District of Massachusetts, state that:

1. This proceeding for the enforcement of an Internal Revenue Service Summons is brought pursuant to sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. sections 7402(b) and 7604(a).

2. Denice Anderson is a Revenue Officer of the Internal Revenue Service authorized to issue summonses under the Internal Revenue Laws.

3. The respondent, Christine L. Collins, resides or is found at 4 Phelps Street, Marlboro, Massachusetts 01752 within the jurisdiction of this Court. The respondent is in possession and control of testimony and documents concerning this investigation. Revenue Officer Denice Anderson is conducting an investigation for the collection of the tax liability of Christine L. Collins for the taxable period(s) ending on December 31, 1998, December 31, 1999 and December 31, 200012.

4. Section 6301 of the Internal Revenue Code of 1986, 26 U.S.C, authorizes the Secretary of the Treasury to collect the taxes imposed by the Internal Revenue Laws. For the purpose of collecting the tax liability of any person, Section 7602 authorizes the Secretary to issue a Summons to the person to appear at a time and place named in the Summons, to produce such books, papers, records or other data, and to testify, as may be relevant or material to collecting the tax liability.

5. On July 19, 2004, Revenue Officer Denice Anderson issued, pursuant to Section 7602 of the Internal Revenue Code of 1986, a summons to Christine L. Collins, directing her to appear before Revenue Officer Denice Anderson at 118 Turnpike Road, Suite 100 Southborough, MA 01772 on August 24, 2004 and to produce for examination

(and give testimony relating to) documents and financial records for the period(s) January 1, 1998 to August 24, 2004.

A copy of the Summons is attached to this Petition as "Exhibit A". On July 19, 2004, Revenue Officer Denice Anderson served the Summons on Christine L. Collins by leaving an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. Revenue Officer Denice Anderson signed a certification on the face of the copy of the summons served that it is a true and correct copy of the original.

6. Christine L. Collins has failed and refuses to comply with the Summons.

7. The records sought by the Summons are not now in the possession of the Internal Revenue Service, and their production by Christine L. Collins for examination by an officer of the Internal Revenue Service is necessary to complete a Collection Information Statement.

WHEREFORE, the petitioner prays that:

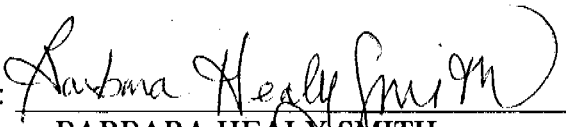
1. Christine L. Collins be ordered to show cause, if any she has, why she should not obey the Summons;

2. Christine L. Collins be ordered to obey the Summons at a time and place to be fixed by Revenue Officer Denice Anderson or by any other officer of the Internal Revenue Service authorized to examine the records and take testimony; and

3. The cost of this action to be awarded to the United States.

By its attorney,

MICHAEL J. SULLIVAN
United States Attorney

By: 
BARBARA HEALY SMITH
Assistant U.S. Attorney
John Joseph Moakley U.S. Courthouse
1 Courthouse Way, Suite 9200
Boston, MA 02210
(617) 748-3282

Dated: JANUARY 31, 2005



Summons

EXHIBIT A

In the matter of Christine L Collins, 4 Phelps Street, Marlboro, MA 01752-1402Internal Revenue Service (Division): Small Business/Self EmployedIndustry/Area (name or number): Small Business/Self Employed Area: 04Periods December 31, 1998; December 31, 1999; December 31, 2000

The Commissioner of Internal Revenue

To Christine L CollinsAt 4 Phelps St Marlboro MA 01752

You are hereby summoned and required to appear before DENICE ANDERSON, an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

All documents in your possession and control reflecting the assets and liabilities of the above named taxpayer(s) including, but not limited to, the following: all bank statements, checkbooks, canceled checks, savings account passbooks, and records of certificates of deposit, for January 1, 1998 to August 24, 2004, regarding accounts or assets held in the name of the taxpayer(s) or held for the benefit of the taxpayer(s); all records or documents regarding stocks and bonds, deeds or contracts regarding real property, current registration certificates for motor vehicles, and life or health insurance policies currently in force, any of which items are owned, wholly or partially, by the taxpayer(s), or in which the taxpayer(s) have a security interest, or held for the benefit of either or both of the taxpayer(s), so that a current Collection Information Statement may be prepared. A blank copy of such Collection Information Statement is attached hereto to guide you in the production of the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

118 TURNPIKE RD SUITE 100, SOUTHBOROUGH MA 01772-2104 508-460-1773 or 781-413-5840 (cell)

Place and time for appearance at: 118 TURNPIKE RD SUITE 100, SOUTHBOROUGH MA 01772-2104



on the 24th day of August, 2004 at 3:00 o'clock P m.

Issued under authority of the Internal Revenue Code this 19th day of July, 2004

Denice Anderson

Signature of Issuing Officer

REVENUE OFFICER

Title

Signature of Approving Officer (if applicable)

Title

Original — to be kept by IRS



Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date 7-19-04 Time 10:34 AM

How Summons Was Served

1. ☐ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
2. ☒ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): in sealed envelope on the back porch near the back door
3. ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address:

Signature Denise Anderson

Title Revenue Officer

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: _____ Time: _____

Name of Noticee: _____

Address of Noticee (if mailed): _____

How Notice Was Given

- | | |
|---|--|
| <input type="checkbox"/> I gave notice by certified or registered mail to the last known address of the noticee. | <input type="checkbox"/> I gave notice by handing it to the noticee. |
| <input type="checkbox"/> I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any). | <input type="checkbox"/> In the absence of a last known address of the noticee, I left the notice with the person summonsed. |
| | <input checked="" type="checkbox"/> No notice is required. |

Signature Denise Anderson

Title Revenue Officer

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature Denise Anderson

Title Revenue Officer

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA)
Petitioner)
)
V.)
CHRISTINE L. COLLINS)
Respondent)

No.

05 MBD **10058**

DECLARATION

I, Denice Anderson, declare:

1. I am a duly commissioned Revenue Officer employed in the Small Business/Self Employed Division of the Office of the Area Director of the Internal Revenue Service at 118 Turnpike Road, Suite 100 Southborough, MA 01772. I make this declaration based on personal knowledge or information provided to me in the course of my employment.

2. In my capacity as a Revenue Officer, I am conducting an investigation for collection of the tax liability of Christine L. Collins for the period(s) ending December 31, 1998, December 31, 1999 and December 31, 2000.

3. In furtherance of the above investigation and in accordance with 26 U.S.C. § 7602, I issued on July 19, 2004, an administrative summons to Christine L. Collins to give testimony and to produce documents as described in same summons. The summons is attached to the petition as Exhibit A.

4. In accordance with 26 U.S.C. § 7603, on July 19, 2004, I served an attested copy of the Internal Revenue Service summons described in paragraph 3 above on the respondent, Christine L. Collins, by leaving an attested copy of the summons at the last and usual place of abode of the person to whom it was directed, as evident in the certificate of service on the reverse side of the summons.

5. On August 24, 2004, Christine L. Collins failed to comply with the summons. The respondent's refusal to comply with the summons continues to the date of this Declaration.

6. The books, papers, records or other data sought by the summons are not already in the possession of the Internal Revenue Service.

7. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

8. It is necessary to obtain the testimony and to examine the books, papers, records or other data sought by the summons in order to complete a Collection Information Statement concerning the federal tax liability of Christine L. Collins for the period(s) ending December 31, 1998, December 31, 1999 and December 31, 2000.

I declare under the penalty of perjury that the foregoing is true and correct.

Executed this 2nd day of November, 2004.



Denice Anderson
Revenue Officer